

**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

IN RE:)	
)	CASE NO. 19 B 00235
Emmanuel K Barjebo,)	HON. TIMOTHY A. BARNES
)	CHAPTER 13
DEBTOR.)	
)	

NOTICE OF HEARING AND OBJECTION TO CLAIM 6-1

To: Trustee Marilyn O Marshall, 224 S. Michigan Ave. Suite 800, Chicago, IL 60604;

D. Patrick Mullarkey, Tax Division, (DOJ) P.O. Box 55, Ben Franklin Station,
Washington, DC 20044;

Department of the Treasury, Internal Revenue Service, P.O. Box 7346, Philadelphia, PA
19101-7346;

United States Attorney, 219 S. Dearborn Street, Chicago, IL 60604;

Internal Revenue Service, P.O. Box 7346, Philadelphia, PA 19114;

Internal Revenue Service, Mail Stop 5010 CHI, 230 S. Dearborn Street, Chicago, IL
60604;

Associate Area Counsel, SB/SE, 200 West Adams Street, Suite 2300, Chicago, IL 60606;

Please take notice that on May 9, 2019 at 9:30 a.m., I shall appear before the Honorable Timothy A. Barnes in Courtroom 744 in the Federal Dirksen Building, 219 S. Dearborn Street, Chicago, Illinois and present the attached objection and you may appear if you so choose.

PROOF OF SERVICE

The undersigned, an attorney, certifies that he sent this notice and the attached motion on April 3, 2019:

D. Patrick Mullarkey, Tax Division, (DOJ) P.O. Box 55, Ben Franklin Station, Washington, DC 20044;

Department of the Treasury, Internal Revenue Service, P.O. Box 7346, Philadelphia, PA 19101-7346;

United States Attorney, 219 S. Dearborn Street, Chicago, IL 60604;

Internal Revenue Service, P.O. Box 7346, Philadelphia, PA 19114;

Internal Revenue Service, Mail Stop 5010 CHI, 230 S. Dearborn Street, Chicago, IL 60604;

Associate Area Counsel, SB/SE, 200 West Adams Street, Suite 2300, Chicago, IL 60606;

The Chapter 13 Trustee listed above via electronic notice; and the following parties via Regular U.S. Mail:

With postage prepaid from the mail box located at 20 S. Clark Street 28th Floor, Chicago, IL 60603.

/s/ Alexander Nohr
Attorney for Debtor
The Semrad Law Firm, LLC
20 S. Clark Street, 28th Floor
Chicago, IL 60603
(312) 913-0625

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FOR THE NORTHERN DISTRICT OF ILLINOIS
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OBJECTION TO CLAIM 6-1

NOW COMES Emmanuel K Barjebo, Debtor, by and through Debtor's attorneys, The Semrad Law Firm, LLC, and hereby moves this Honorable Court to enter an Order regarding Claim 6-1; Debtor states the following:

1. That on January 4, 2019, the Debtor filed a petition for relief pursuant to Chapter 13 Title 11 U.S.C.
2. That this case has not yet been confirmed by this Honorable Court.
3. That on February 21, 2019, the Internal Revenue Service (IRS) filed a Proof of Claim, Claim 6-1, in the total amount of \$8,889.57 for Federal Income Tax liabilities. The claim allocates \$7,048.68 as priority debt and \$1,840.89 unsecured general claims. Please see Exhibit A for Proof of Claim.
4. Pursuant to Claim 6-1, Debtor owes \$963.43 for 2013 Federal Income Tax liabilities which includes interest to petition date; said claim states Debtor's 2013 Federal Income Taxes are listed as estimated.
5. Pursuant to Claim 6-1, Debtor owes \$771.66 for 2014 Federal Income Tax liabilities which includes interest to petition date; said claim states Debtor's 2014 Federal Income Taxes are listed as estimated.

6. Pursuant to Claim 6-1, Debtor owes \$1,214.65 for 2016 Federal Income Tax liabilities which includes interest to petition date; said claim states Debtor's 2016 Federal Income Taxes are listed as estimated.
7. Pursuant to Claim 6-1, Debtor owes \$4,154.20 for 2018 Federal Income Tax liabilities which includes interest to petition date; said claim states Debtor's 2018 Federal Income Taxes are listed as estimated
8. Debtor was not required to file taxes for 2014. Debtor filed the 2016 taxes and was issued a refund. Debtor's 2018 taxes are not due to be filed until April 15, 2019. Please see Exhibit B.
9. As detailed above, the priority portion of Claim 6-1 is allowed in the amount of \$1,679.83.
10. As detailed above, the unsecured general portion of Claim 6-1 is allowed in the amount of \$1,069.23.
11. Debtor respectfully requests this Honorable Court to Sustain Debtor's Objection to Claim 6-1 filed by the IRS.
12. Debtor has filed the instant case in good faith and is in a position to proceed with the Chapter 13 Plan of reorganization.

WHEREFORE, Emmanuel K Barjebo, Debtor, respectfully requests this Honorable Court enter an Order:

- 1.) The priority portion of Claim 6-1 is allowed in the amount of \$1,679.83; and
- 2.) The unsecured general portion of Claim 6-1 is allowed in the amount of \$1,069.23; and
- 3.) For any such further relief as this Court deems fair and just.

Respectfully submitted,

/s/ Alexander Nohr

Attorney for the Debtor
The Semrad Law Firm, LLC
20 S. Clark Street, 28th Floor
Chicago, IL 60603
(312) 913-0625